

For the calendar year 1996, or fiscal year

beginning _____, 19_____, and ending _____, 19_____

Attach to your return

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120S, 120X or 165

Your social security number or federal employer ID number

Part I Schedule of Eligible Students and Allowable Credit Amounts

(a) Student's name	(b) Social security number		(c) Total allowable credit from schedule 317A	
1 Total		1		

Part II S Corporations Only - Special S Corporation Election and Shareholder's Share of Credit

- 2 The S corporation has made an irrevocable election for the taxable year ending _____, 19_____, to:
(CHECK ONLY ONE BOX)

☐

1 Claim the summer school and jobs credit as shown on Part I, line 1 (for the taxable year mentioned above);

OR

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2 Pass the summer school and jobs credit as shown on Part I, line 1 (for the taxable year shown above) through to its shareholders.

Signature

Title

Date

If passing the credit through to the shareholder, complete lines 3 through 5 separately for each shareholder.
Furnish each shareholder with a copy of the completed Form 317.

3 Name of shareholder _____

4 Shareholder's TIN _____

5 Shareholder's share of the amount on Part I, line 1 _____

Part III Partnerships Only - Partner's Share of Credit

Complete lines 6 through 8 separately for each partner.
Furnish each partner with a copy of the completed Form 317.

- 6 Name of partner _____
- 7 Partner's TIN _____
- 8 Partner's share of the amount on Part I, line 1 _____

Part IV Total Available Credit

- 9 Current year's credit. Individuals, corporations, and S corporations-*enter amount from Part I, line 1.*
S corporation shareholders-*enter the amount from Part II, line 5.*
Partners of a partnership-*enter amount from Part III, line 8.*

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Enter total available credit here and on Form 300, Part I, line 13, or Form 301, Part I, line 13